



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

April 20, 2012

Control No.: AP-08-0412-12  
Impacted IRMs: Listed below  
Effective Date: May 1, 2012

MEMORANDUM FOR DIRECTOR, FIELD OPERATIONS - EAST  
DIRECTOR, FIELD OPERATIONS - WEST  
DIRECTOR, TECHNICAL SERVICES  
DIRECTOR, APPEALS STRATEGY & FINANCE

FROM: Susan L. Latham /s/ *Susan L. Latham*  
Director, Tax Policy and Valuation

SUBJECT: Interim Guidance for Elimination of Appeals Closed Office Files

The purpose of this memorandum is to advise you that Appeals Processing Services (APS) will no longer create or maintain new closed office files effective May 1, 2012. However, APS will continue to maintain existing closed office files and purge them based on the Records Control Schedule for Appeals per IRM 1.15.10.

The Impacted Appeals employees are:

- Appeals Technical Employees (ATE)
- Appeals Processing Services (APS)

After a case has been closed in Appeals and information is needed from the administrative file, the ATE must request the file by completing the ACDS Update Request Form in APGolf. The completed form should be sent to the following mailbox for processing: [\\*AP-TS-APS Closed Case Doc Request](#).

APS will continue to maintain original closing agreements as required by the IRM.

This memorandum remains in effect for one year.

The discontinuance of closed office files will be included in the next revision of the following IRMs:

- 1.15.10 Records Control Schedule for Appeals
- 8.2.1 Agreed Pre-90-Day Income Tax Cases
- 8.4.1 Procedures for Processing and Settling Docketed Cases
- 8.6.2 Appeals Case Memo Procedures
- 8.6.4 Reaching Settlement and Securing an Appeals Agreement Form
- 8.7.1 Guidelines for Cases with Special Issues
- 8.7.3 Technical Guidance and International Programs
- 8.7.7 Claim and Overassessment Cases
- 8.7.9 Joint Committee (JC) Cases
- 8.7.13 e-file Cases
- 8.10.1 Internal Reports
- 8.11.1 Return Related Penalties in Appeals
- 8.11.3 Return Preparer Penalty Cases
- 8.11.5 International Penalties
- 8.13.1 Processing Closing Agreements in Appeals
- 8.19.5 Appeals Pass-Through Entity Handbook - Processing Services
- 8.20.6 Appeals Case Processing Manual Interim Actions - Remittances, Partial, Transfers, and Returns
- 8.20.7 Appeals Case Processing Manual Interim Actions - General Closing Procedures
- 8.21.2 Appeals Processing Services (APS) Statute Responsibility
- 8.22.3 Back-End Processing for Collection Due Process and Equivalent Hearing Cases
- 8.23.6 Back-End Processing for Collection Due Process and Equivalent Hearing Cases
- 8.25.3 Processing and Closing Procedures for TFRP Cases

If you have any questions, please contact APS Technical Advisor Brenda Barnes.

cc: [www.irs.gov](http://www.irs.gov)